SIKKIM

GOVERNMENT



GAZETTE

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GOVERNMENT OF SIKKIM COMMERCIAL TAXES DIVISION

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NOTIFICATION

In exercise of powers conferred by Section 65 (No. 5 of 2005) of the Sikkim Value Added Tax Act, 2005 the State Government hereby notifies establishment of check post or barrier of Commercial Taxes Division at Bageykhola, East District, Sikkim with a view to prevent or check avoidance or evasion of tax. The Deputy Commissioner of Commercial Taxes appointed under rule 3 of the Sikkim Value Added Tax Rules, 2005 shall act as in-charge of the check post. He shall exercise all the authority delegated to him under the Act and Rules made thereunder.

All the vehicles, irrespective of its mode of registration (Government, Private, Passenger taxi, Goods carrier, Public transport and others) passing across the check-post shall be subjected to scrutiny of the documents of goods carried in the vehicle and physical inspection of the goods at the check-post.

COMMISSIONER OF COMMERCIAL TAXES
GOVERNMENT OF SIKKIM